tracks for delivery before the fire occurred, but the plaintiff's agents had actually reached the car with teams, had broken the seal of the car, and had opened and entered it for the purpose of removing the property. This clearly constitutes a delivery. There was not only a surrender of the right of possession of the property by the defendant, but there was an actual taking of the property by the plaintiff. Delivery could not have been more complete had the wagons been actually loaded and started on their way to the plaintiff's warehouse." In *Kenny Co.* v. *Atlanta & W. P. R. Co.*, 122 Ga. 365, where the facts were similar to those of the principal case except that the consignee had also given a receipt in full, the court held that there had been a delivery to the consignee and that the defendant, whose servants had subsequently closed and sealed the car for the night, had only the duty of a gratuitous bailee. Accord, *Denver & R. G. R. Co.* v. *Johnson*, 69 Colo. 252. See also *Ford* v. *American Express Co. et al.*, 203 Ill. App. 275. It would seem that the consignee, and not the railroad, had actual custody and possession of the goods when the loss occurred. The extraordinary liability of the carrier arose primarily because of the opportunity for fraud by the carrier, *Coggs* v. *Bernard*, 2 Ld. Raym.909, but after the consignee has entered the car and begun to unload it the opportunity for fraud shifts from the carrier to the consignee. The court's decision practically requires the carrier to station a watchman at each car while the consignee is unloading it. The decision increases the likelihood of carelessness and dishonesty on the part of those engaged in unloading freight and tends to promote less efficient action by the consignee in removing goods from the cars. In view of these considerations it is doubtful whether the Interstate Commerce Commission intended the uniform bill of lading, which it sponsored, to impose such a burden upon the carriers, and still more doubtful that public policy can justify it. The principal case is cited and approved in *Del Signore* v. *Payne* (W. Va., 1921), 109 S. E. 232.

CONSTITUTIONAL LAW—RESTRICTIONS ON USE OF STATE MONEYS AND CREDIT—SOLDIERS' BONUS LAW.—The legislature of New York passed a Soldiers' Bonus Act which was approved by a majority of the voters of the state. (Laws of 1920, c. 872.) The act provided for the issue of bonds by the state, the proceeds to be given as a bonus to those who served honorably in the military or naval service of the United States at any time during the war, and who were, at the time of entering the service and at the time the act took effect, residents of the state. The constitution of the state provides: "The credit of the state shall not in any matter be given or loaned to or in aid of any individual, association or corporation," Art. 7, §1; "Neither the credit nor the money of the state shall be given or loaned to or in aid of any association, corporation or private undertaking," Art. 8, §9. *Held* (Cardozo and Pound, JJ., dissenting), under these provisions the act is unconstitutional. *People* v. *Westchester County Nat. Bank* (Ct. of App. N. Y., 1921), 132 N. E. 241.

The court first pointed out that, in the absence of constitutional restric-

tions, taxation for the payment of a reward for past military service is valid, being for a "public purpose." The theory is that such a reward is an incentive to patriotism and to patriotic service in the future. See 18 MICH. L. REV. 535. The court said that the payment of money to an individual is not a gift within the meaning of the constitutional limitations, set forth above, if made in recognition of a moral or equitable obligation on the part of the state to the individual. *Munro* v. *State,* 223 N. Y. 208. It held, however, that there was no moral obligation on the part of the state to pay extra compensation to the contemplated beneficiaries, first, because any claim which may exist is a national and not a state obligation, inasmuch as the national government was the sole actor in all matters pertaining to military service; and secondly, because the performance of military service is merely the fulfillment of a citizen's obligation to his country, and hence any compensation over the regular military pay is a mere gratuity. Neither of these reasons seems sound. The court of New York has recognized the state's "moral obligation" to make some sort of recompense to a state employee who was injured through an unforeseen accident while acting in his employment, *Munro* v. *State,* 223 N. Y. 208; to one who had rendered personal services to the state, *Cole* v. *State,* 102 N. Y. 48; to volunteer firemen who had served for a long time without pay, *Trustees of Exempt Firemen's Benev. Fund* v. *Roome,* 93 N. Y. 313; to one whose land was reduced in value by a change of the grade of a street, made under state authority. *In re Borup,* 182 N. Y. 222. Is the case of the service man substantially different? Judge Cardozo, dissenting, said: "Their service has been coupled with sacrifice, and from the two there is born the equity that prompts to reparation." There would seem to be a pressing obligation to distribute the burden of these pecuniary losses more equitably over society, to give a proportionate share to those who remained at home reaping the harvest of war wages and war profits. Does the obligation rest solely upon the national government? See *State* v. *Clausen* (Wash., 1921), 194 Pac. 793, to the effect that the state has a moral obligation to compensate for military services rendered to the federal government. See also *Second Employers' Liability Cases,* 223 U. S. 1, 38 L. R. A. (N. S.) 44; *Halter* v. *Nebraska,* 205 U. S. 34; *State* v. *Handlin,* 38 S. D. 550. According to its own statement, the court was not forgetful of the rule that if there is any reasonable ground for the legislative decision that a moral obligation exists the court cannot interfere. *U. S.* v. *Realty Co.,* 163 U. S. 427; *Opinion of the Justices,* 175 Mass. 599.

CONSTITUTIONAL LAW—SEARCH AND SEIZURE—SELF-INCRIMINATION.—Some detectives employed by a private corporation searched the petitioner's office and seized his books and papers. These were turned over to the Attorney General's office to be used as evidence in a prosecution of the petitioner for fraudulent use of the mails. The district court had ordered the return of the books and papers, although the court stated that the possession of the stolen property was not the result of any unlawful act on the part of anybody representing the government of the United States. Upon appeal by the agent of the Attorney General, *held,* that the retention